

# EXTENDING CONDOLENCES TO FAMILIES OF SLAIN WASH- INGTON OFFICERS

SPEECH OF

**HON. JAMES R. LANGEVIN**

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, December 2, 2009*

Mr. LANGEVIN. Mr. Speaker, I rise to express my deep sorrow and most sincere condolences to the families of Sergeant Mark Renninger, Officer Tina Griswold, Officer Ronald Owens, and Officer Greg Richards. These four officers, who so honorably served the Lakewood, Washington, Police Department, were tragically gunned down as they began their shifts last Sunday morning.

I, like all Americans, was shocked and horrified to hear of this brutal crime against four uniformed officers. Having grown up around law enforcement as a young police cadet, I know firsthand the challenges and dangers of the job, and the selflessness of those who wear the uniform and dedicate their lives to protecting their communities.

I come to the floor today to add my voice to all those expressing their grief and their outrage over these senseless killings, and I want to send my thoughts and prayers to the officers' families, especially the children these public servants have left behind. They will need untold strength in the coming days, but I know they will find all they need and more in the memory and example that their courageous parents have left for them.

Let us remember always the service of not only these four officers, but of all those who wear the uniform and make our safety their first priority.

# PERMANENT ESTATE TAX RELIEF FOR FAMILIES, FARMERS, AND SMALL BUSINESSES ACT OF 2009

SPEECH OF

**HON. IKE SKELTON**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, December 3, 2009*

Mr. SKELTON. Mr. Speaker, nearly all American families do not qualify for the Federal estate tax. In fact, under the law as currently written in 2009, 99.75 percent of estates are exempt.

The Federal estate tax has been amended many times through the years—most recently in 2001 as part of the Republicans' omnibus tax cut legislation. That measure gradually increased estate tax exemptions and lowered estate tax rates between 2001 and 2009.

In 2002, people with estates valued less than \$1 million (\$2 million for joint filers) after deductions for expenses, debts, and bequests to a surviving spouse or charity were exempt from paying the Federal estate tax. Those with estates above that value were taxed at a rate of 55 percent.

In 2009, people with estates valued less than \$3.5 million (\$7 million for joint filers) after deductions for expenses, debts, and bequests to a surviving spouse or charity are exempt from paying the Federal estate tax. Those with estates above that value are taxed at a rate of 45 percent.

The 2001 tax law phases out the federal estate tax in 2010 but then reinstates the tax in 2011 at the level it was in 2002—\$1 million for single filers and \$2 million for those filing a joint return. This fluctuation in estate tax rates has caused a great deal of confusion for business owners and farmers who are participating in estate planning. In order to provide more certainty to those individuals, the Congress has been working to set a permanent estate tax rate that would exempt nearly all but the very wealthiest Americans.

Through the years, I have voted to eliminate the estate tax or to maintain suitably high exemptions to better shield farmers and small business owners from the burdens of the tax. This year, I cosponsored H.R. 3905, bipartisan legislation written by Congresswoman SHELLEY BERKLEY (D-NV) that would permanently exempt estates valued at less than \$5 million for single filers and \$10 million for joint filers and set the tax rate on estates valued above that amount at 45 percent on a decreasing scale to 35 percent over the next ten years.

I have also cosponsored H.R. 3524, the Family Farm Preservation and Conservation Estate Tax Act, which was introduced by Congressman MIKE THOMPSON. This legislation would add a provision to the federal tax code allowing farmers and ranchers to defer payment of the Federal estate tax as long as the land is owned within the family and remains in agricultural production. H.R. 3524 would also defer the tax for land placed into a conservation easement. The measure would represent a win for farmers, for conservation and hunters, and for all of rural America. That is why it is supported by groups like the National Cattlemen's Beef Association, the National Corn Growers Association, the National Council of Farmer Cooperatives, the National Milk Producers Federation, the National Pork Producers Council, the Dairy Farmers of America, and the Agricultural Retailers Association.

While I would have preferred the House of Representatives to consider one of these well-written bills, the House of Representatives has considered a different measure, H.R. 4154, the Permanent Estate Tax Relief for Families, Farmers, and Small Businesses Act of 2009, which would permanently extend the estate tax levels at the current, 2009 rates.

It is very important for families, farmers, and businesses to have greater certainty with respect to estate planning. Groups representing a good number of Missourians expressed to me their views on this issue. The Dairy Farmers of America, which represents nearly 18,000 dairy producers in America, urged Congress to "take action now on this important measure" and to "support H.R. 4154." The American Farm Bureau Federation, while neutral on the bill, indicated the "need for certainty in estate tax law and the importance of maintaining the stepped-up basis." And, the U.S. Chamber of Commerce, the world's largest business federation representing more than three million businesses and organizations, wrote that Congress should "expeditiously approve a permanent estate tax solution to provide certainty for family-owned businesses and farms." The Chamber further indicated that "H.R. 4154, the 'Permanent Estate Tax Relief for Families, Farmers, and Small Businesses Act of 2009,' is a step towards this goal."

As a rural Missouri Congressman, I understand that farms and small businesses are dis-

proportionately impacted by the Federal estate tax. That is why I supported H.R. 4154. Under the 2009 estate tax guidelines, nearly all small businesses and farms are exempt from paying the tax. Only a small fraction of all estates in America—9,600—are expected to owe Federal estate taxes in 2009. For farmers, USDA data indicate that, after deductions, approximately 554 farm estates throughout our Nation would be considered taxable.

We should strive to reduce the number of farms and small businesses that are subject to the Federal estate tax. As I have mentioned, I have cosponsored legislation to do just that. And, to make clear my view that we should strive for higher tax exemptions, I was one of only 21 Democrats to vote with Republicans against the Rule to consider H.R. 4154 in the House of Representatives and was one of only 18 Democrats to vote with Republicans to send H.R. 4154 back to the Ways and Means Committee so that it could be improved.

At the end of the day, though, both of those procedural votes failed and we were left with two choices—either pass a bill to give farmers and small business owners more certainty or sit back and do nothing, which would allow the rates to become more painful to farmers and small business owners over the next 2 years. To me, that choice was easy. H.R. 4154 is a step in the right direction and I look forward to working with the Senate on this important legislation.

# HONORING DIRECTOR ROBERT PARKER

**HON. MARIO DIAZ-BALART**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Monday, December 7, 2009*

Mr. MARIO DIAZ-BALART of Florida. Madam Speaker, I rise today to honor a true leader and a dedicated public servant, Miami-Dade Police Department Director Robert Parker.

After honorably serving his country in the Army, Robert Parker continued his service by joining the Miami-Dade Police Department in 1976. With his hard work and dedication to the police department and to the residents of south Florida, he was able to earn his way through the ranks, eventually being appointed as the director in 2004.

As director, Robert Parker was in charge of the eighth largest police department in the country with more than 4,700 sworn and non-sworn personnel serving almost 2.5 million residents and visitors.

Director Parker's retirement culminates a long and illustrious career serving and protecting the residents of Miami-Dade County. The Mortgage Fraud Task Force initiated by Director Parker's department has become a national model of success in targeting mortgage fraud crimes.

Madam Speaker, I ask that you join me in thanking Director Robert Parker for his dedicated service to the great people of south Florida and wish him and his family well in his retirement.